



Churches Under Christ Newsletter

November 1, 2020

The Newsletter for churches who choose to glorify God by remaining under the sole authority of the Lord Jesus Christ; as opposed to those churches who choose to place themselves under the authority of man through incorporation (corporation sole or aggregate), Internal Revenue Code § 501(c)(3) or § 508(c)(1)(A) tax exempt status, unincorporated association, charitable or business trust, etc.

- Matthew 16:18 "And I say also unto thee, That thou art Peter, and upon this rock **I** will build **my** church; and the gates of hell shall not prevail against it."
- Ephesians 1:22 "And hath put all things under his feet, and gave **him to be the head over all things to the church.**"
- Acts 5:29 "Then Peter and the other apostles answered and said, We ought to obey God rather than men." [A church in America can organize so as to glorify both God and man without persecution because of the highest law of the land concerning church state relationship: the First Amendment to the United States Constitution. That alone cancels the false Romans 13 argument given by many churches for betraying God through incorporation, 501(c)(3), 508(c)(1)(A) or other "legal" status which places a church under man's laws.

PLEASE DO NOT HESITATE TO CONTACT THIS MINISTRY IF YOU CANNOT ACCESS A RESOURCE IN THE NEWSLETTER OR FOR ANY REASON. YOUR COMMENTS, SUGGESTIONS, ENCOURAGEMENT, AND CONSTRUCTIVE CRITICISM ARE GREATLY APPRECIATED. Brother Jerald Finney, 512-785-8445; E-mail: gerald.finney@sbcglobal.net

Churches Under Christ Ministry Website: geraldfinney.com

To listen to the 501(c)(3) Song: <https://www.youtube.com/watch?v=2Ob135YjeUU&feature=youtu.be>

Biblical Law Center Website: <http://biblicallawcenter.com/>

Short Answers to Some Important Questions: <https://geraldfinney.com/2018/12/07/short-course-important-questions-answered/>. Questions such as "What Does Church, Inc. Mean?," "Who Is Head of the Incorporated Church?," "What is 501(3)?," Etc.

Please notify me if you know of a non-incorp., non-501(c)(3) church in the greater Kansas City area of Missouri.

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1. A BRIEF REVIEW OF SOME DEVELOPMENTS AND ACTIVITIES DURING OCTOBER 2020

(For a complete report, see the Activity Log at the end, starting on page 6. Of course, the most trivial matters are not included here or in the log at the end.)

Oct. 1-15: Contacted by husband and wife team who want to start a church. They are in the process of “purchasing a church.” After much consultation, I learned that the wife was the pastor, and I had to inform them that this ministry could not be of help and why.

Oct. 3-present. On Oct. 3, received an email from a pastor who has been against church incorporation. To continue, I quote his email:

[I] knew that the answer for the ability of a church to do "business" in this would lay somewhere in Common Law. I have read you material and have found it a breath of fresh air and the answer for the true churches of Christ.

I Pastor a very small Baptist church the fully understands (and teach) the relationship between Christ and His church. We are old school Baptist and hold to the 1644 London Confession of Faith. We have done nothing as an assembly that would create a legal existence for the church. All the monies collected have been in the form of cash and is keep in a locked safe at my residence. We use my residence for our services and all purchases for equipment and services for the assembly I purchase with my personal accounts.

We may soon be coming to a point where we may need to rent a room for our services as we have more people attending our services. We also have more the \$6000 that would be better kept in a bank account than at my home.

I know that setting up a trust now, when the church is very young, has a great advantage over older and larger assemblies. All the members (3) fully agree and understand that the things of Christ These things that are sacred must be kept from the profane. We have new people coming to our services and I am teaching on the Lord's church. I a matter of a few weeks I will be teaching on the finances of the Lord's church and this will be an excellent opportunity to share with them the process that we have undertaken and the Biblical principles that allow us to operate in this world without taking part in the world system.

Thank you for the work you are doing, I wish all the true churches of Christ understood these principles.

I called him he said that "They have several people coming. In Oregon, he read the entire Non-profit corporation law and explained to the church the power the state has over the church. ... He has held this position about 30 years. He tells his folks, "If it's not in the Word of God, we are not going to do it." We talked for a couple of hours. On Oct. 5, I sent him the first mailing. He returned completed Questionnaire 1. I reviewed it and and sent him Questionnaire 2.

Oct. 4-5: Email and call to a gentleman. He said the church used to be a bar. The owner of the bar got saved and told her sister to start a church there. They got a 501(c)(3). He does not have a pastor. It is a group of them who do a Bible study. Went over some basic Bible principles for a properly ordered church. The property is in the name of the man who is owner of the property. They have no property in the name of the church or the corporate. Rosie, the sister of the lady who granted her the building, had someone who helped her with the paperwork. They have 2 501(c)(3)'s. We talked a long time.

Oct. 5: Call from a pastor who took the pastorate over a church building that was used by an incorporated church. They now have a dozen or so families. They are just starting to meet. The former pastor incorporated the church. The name is on the church sign. They did not take over the corporation. Right now they have no ordained pastor. ... He got called by the Lord to ... reach out to the Amish people. He grew up Amish. That church in TN laid hands on him and sent him up there to reach out to the Amish, start. He had Bible studies. Etc. He said "You put a lot of work on the website." He has been on it a lot. He had a lot of questions. Talked to him for a long time.

Oct. 6: I received a brief email stating: "I would like to receive info about the difference between 501c3 and 508 status. Is there a fee structure if a church was to change?" I sent him an email explanation with a link to an online article with a comprehensive explanation: [Church Internal Revenue Code § 508\(c\)\(1\)\(A\) Tax Exempt Status](#)

Oct. 6: Call from a lady who said that they have an incorporated ministry for 30+ years. At one time it was under the authority of a church, but the church dissolved. The ministry is for counseling/teaching/prayer. All the money they are given goes to Israel, _____, or other like organizations as the Lord leads. They have no employees, salaries, etc. Make no profit. They dissolved the corp., but still have 501c3 and want to get rid of that. Have to pay an accountant \$1,000/year. Plus, they want to be free to advise on politics/want out from under the 501c3 rules and regulations. We talked for some time. Gave her advice.

Oct. 6: Call with Pastor _____. Discussed Q1. The church is entwined with a 501(c)(3) ministry. The main problem is that the ministry as a corporate 501c3 entity implicates the church and is out of order Biblically. The prior pastor started this arrangement for various reasons. He explained what the ministry does, etc. I gave him my thoughts on this, and asked for his. He gave me the history of that. It started with the prior pastor. The church did not feel it could run a multi-faceted ministry; the church makes the decisions on how the ministry runs. The goal was for it to be separate. The ministry would disciple, etc. The people who go to the academy go to a number of local churches

in town as well as to Logos Bible Church. I explained why I have problems both Biblically and legally. We talked, in love, for some time.

I suggested that the church can continue to operate as a non-legal entity without paperwork. We discussed how offerings were to be made – cash. I explained the problems with writing checks in the name of the church. Talked about check cashing services. I explained that according to my belief about the Bible principles involved, I cannot help with this hybrid, alter-ego situation, even though the state may never bother them, since this is not according to God's methods. Asked his thoughts on this. He understood my position. I told him to call me anytime for any reason.

Oct. 7: Email received from a lady. We are small congregation ... and I am a leader of our small group of believers in JESUS and I was set up on 501 C 3 by a individual that left the ministry in March 2020 and did not complete paperwork. She created 2 State Tax Id for our ministry. I need help to remove both of them the proper way. Thank you.... I called. ... The pastor is [a man]. ... I told her to have her pastor give me a call. Also went over the ministry procedures for helping churches.

Oct. 8-14: Continued working with a church which is incorporated and 501(c)(3). Have been working with the church for several months. We have completed the Questionnaires and the church wants to execute the trust documents. However, after reviewing, in detail, state law and church corporate documents, it appears that the considerable church corporate property could be forfeited should the corporation transfer the property to the trust. This is not certain, but it is a possibility.

Oct. 9: Call from a pastor of an incorporated 501(c)(3) church. They received a certified letter from the appraisal district that they need to submit an application for a property tax exemption. They are asking for their by-laws because they need to know if they have a dissolution clause in the by-laws. I told him that such a clause is required by state law in order for the property to qualify for property tax exemption. He was concerned that the by-laws also include beliefs concerning matters such as race, marriage, ... which are no longer in line with "public policy." I discussed the state of public policy concerning what society labels as "sexual orientation," same sex marriage, sodomy briefly with him and pointed out, as he already knew, that this is one good reason for churches getting serious about organizing outside of state law. By the way, a church can establish a trust relationship with property outside state law and the trustee of the trust estate (not the church) can apply for property tax exemption for property used exclusively for religious purposes.

I also discussed with him what he can do, and how, should they deny the exemption. Etc. I sent him links to TX Secretary of State phone number and web pages where he can begin to look for state records for the corporate papers on file with the state. Told him to feel free to call me at any time.

Oct. 9-13: Email from a couple looking for a non-501(c)(3) church in the greater Kansas City area of Missouri. I replied with the bad news that I know of no such church in the Kansas City area of Missouri. I will put your inquiry

Oct. 12-23: Communications with a church which established a trust in 2012. The bank where the trust bank account is held wants certain to know who the trustor is and certain other info. The pastor did not know who the

trustor was, so I went over that with him. **This points out the need for pastors and churches who establish the common law trust to be educated as to what they are doing. Churches under Christ Ministry procedures now cover the basic education in these matters.**

I reviewed the trust docs and pointed out that the docs need to be amended. I also sent him links to some publications which explain the trust relationship. I sent him the initial mailing, which he completed and returned. Then, I sent him Questionnaire 2, which he is working on now.

Oct. 13: Email from a lady who wrote: ... “My in laws have a ministry that target r trying to make into the 508 instead of the 501c3 so they can get donations and be able to write them off and also have freedom of speech and religion.

I replied:

...I am pasting a link below which explains why church 508l(1)(A) status puts a church under the same rules and regulations that come with 501(c)(3). That is the first issue your inquiry raises.

The second issue raised is that 501l(1)(A) is for churches only, not for “ministries.” The article linked to below links to both 501(c)(3) and 508(c)(1)(A) and relevant IRS Regulations so that you can go directly to those sources.

The third issue raised is that tax exempt status under 501(3) and 508l(1)(A) are not the only way to subject an organization to the authority of civil government and forfeit freedom of speech and religion. For example, by incorporating, an organization submits to the authority of civil government for many purposes. The Bible prescription: God ordained that the church to do his work in this age of grace and that all ministries of believers should be under the authority of a local New Testament ordered church under Christ alone.

The article on 501(!)A) link: [Church Internal Revenue Code § 508l\(1\)\(A\) Tax Exempt Status](#)

God bless as you seek to do all things in the order laid out in the Word of God.

For His Glory,

Brother Jerald Finney

Oct 13: New voicemail about the 501 c 3 versus a 508 fee may have the fiber receive, but they’re having issues. So, I’d appreciate if you can call me back you were recommended by my wife. Thank you.

Oct. 13: I replied to the above voicemail via text message as follows:

Please send your email address to gerald.finney@sbcglobal.net and I will reply with an answer and with a link to an essay which explains 508c1A status. ... After you have studied the essay, email me if you have further questions. It may be that such inquiries, if any, may require that I send you additional study materials, or that we talk. God bless. Also, in your initial email, include your info and questions that were in your text.

Oct. 15: Email received: “Hi, I’m wondering about home congregations and non 501 churches in the Amarillo area. Thank you” I replied: I know of only one non-incorporated, non-501c3 church in Amarillo. It is Charity Baptist Tabernacle. God bless.

Oct. 21: Call from a former missionary to England, who is planting a church in North Carolina. ...Brand new church—no property, bank account, etc. Church to start in February. Sent initial mailing. He noted that the church plant is not yet started, but that he is getting things in order now.

Oct 19-22: Email received: Dear Mr. Finney,

Thank you so much for your dedicating to truly serving our Lord and Savior Jesus Christ. I am part of a 501c3 ministry and we know we need to exit it and set up in accordance with God's laws. I do have some questions like what do we do with assets, etc. Can you point me in the right direction about exiting and how to run new ministry? I seems pretty clear would should not incorporate and run it as individuals. But I would like to talk with someone if that is possible.

Thank you so much.

[Lady's name]

I replied that the ministry only helps *churches* not "ministries." I explained that all the ministry does is based upon Bible principles and commandments. I gave a brief explanation of the very basics of a New Testament church and the place of ministry under the authority of such a church. I added: "I realize that there are only a small remnant of churches in America who have remained true to Christ. Most are heretical, many are apostate. Thus, when a believer is called to do a work for God, it is many times almost impossible to find a church under which that work can proceed and remain true to Bible principles. Should you wish to discuss this more, please feel free to give me a call."

She emailed me again and I gave her a call. Looked at her articles of inc., which give the rules for 501c3. Their only assets are a bank account. They rent a meetinghouse. They disciple people for the Lord. The only assets are chairs, and a few other items of personal property. She said the Lord told them, when starting to incorporate and 501c3 the ministry, "Don't incorporate and get 501c3 for this church." So they called it a ministry, not a church. We talked for quite a while about how the ministry helps "churches" and related matters.

Oct. 22: Call a gentleman who called me last month. He was calling about church 501c3 status. He is a senior pastor, only pastor of a small congregation. When they started out, he was advised to incorp. & get 501c3. They have a bank account, a property (several acres with a building and a parsonage given them by a church that went under). According to the by-laws the assets of the corp. are to be distributed to another "church." The prior church transferred the property to them, and they were incorp. & 501c3. We talked for some time. I emailed him with the link to the ministry website homepage: [Churches under Christ: Church organization according to Bible doctrine and the First Amendment](#).

Oct. 22: VM _____. He was listening to Mark Taylor. Saw my name on his site. He got an EIN. His ministry name is registered to his home address. He paid to get an EIN assigned to his ministry. He does not know if he got incorporated. He & his wife started the ministry. He said he will send all the paperwork he did. I emailed him with a link to the website homepage. [Churches under Christ: Church organization according to Bible doctrine and the First Amendment](#)

Oct. 23-24: VM from a lady. She & her husband are interested in establishing "the covenant." They are opening a church. She hosts a television show, a 30 minute ministry program The ministry is 501c3. They are opening a discipleship group; they are the body of Christ, a spiritual ministry. They are not going to have an organized church. She has a seminary degree, and her husband has been to seminary. They want to set it up as a NT church. The seminary taught her to incorporate and get 501c3. She knew something was wrong while in seminary. They lease a

building in her husband's name. They have no bank account. They closed the ministry bank account. Everything connected with that ministry was closed. Still have 501c3 status.

We discussed many matters. For example, She said the seminaries are populating robots. She had tremendous insights into many matters. We talked for a long time. She said the ministry is an answer to the prayers of her and her husband. Sent them links to some website essays including: [Church Internal Revenue Code § 5081\(1\)\(A\) Tax Exempt Status](#); [What God Has Committed to Man's Trust: "Ye cannot serve God and mammon": Steward or Trustee?](#)

She sent me an email: I can't tell you how much our conversation meant. My husband and I will be reading all the material this week. You are an answer to prayer!

She and her husband are studying the materials. This Sister in Christ was very bright, humble, and open to the truths we discussed.

Oct. 27: Published [Church Property Ownership: Another Lane Excuse for Contracting with Civil Government for Church Corporate Status](#)

Oct. 27: Contacted by a pastor in Massachusetts. The church he pastors established a common law trust last year and are now buying property for a meetinghouse. Inquired about filling out form for property tax exemption. I replied to his email. Also, researched Massachusetts religious property tax exemption law and emailed him info. on that, including copied and pasted excerpts from the law.

2. BASICS OF THE LOVE STORY BETWEEN CHRIST AND HIS CHURCHES, AND THE COMMON LAW BIBLE TRUST PLUS FALSE REASONS FOR CHURCH LEGAL ENTITY STATUS (1-5) LINKED TO AT: <https://jeraldfinney.com/>

1. Christ and *His* Local Visible Churches: A Love Story
2. One Church Under God
3. Common Law Bible Trust Explained - Resources
4. Bible Basics - The Trust Relationship of Churches under Christ
5. False Reasons of "Christian" Lawyers and Pastors for Corporate, 501(c)(3) Status or Legal Status of Any Kind

HOW A CHURCH CAN ESTABLISH A COMMON LAW (BIBLE) TRUST (6-11):

6. Need Help?
 7. Initial Mailing
 8. Policies, Procedures, and Guidelines of the Churches Under Christ Ministry
 9. Questionnaire 1
 10. Questionnaire 2
 11. Documents Used To Establish a Church under Christ and Christ alone
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3. FEATURED SERMONS, ESSAYS, AND BOOKS

Featured Study: [Analysis of False Reasons of “Christian” Lawyers and Pastors for Corporate, 501\(c\)\(3\) Status or Legal Status of Any Kind](https://jeraldfinney.com/posts/false-reasons-of-christian-lawyers-and-pastors-for-combining-church-and-state/) at <https://jeraldfinney.com/posts/false-reasons-of-christian-lawyers-and-pastors-for-combining-church-and-state/>

Featured publications:

- [Church Property Ownership: Another Lame Excuse for Contracting with Civil Government for Church Corporate Status](https://jeraldfinney.com/2020/10/27/another-lame-excuse-for-contracting-with-civil-government-for-church-corporate-status-church-property-ownership/) at <https://jeraldfinney.com/2020/10/27/another-lame-excuse-for-contracting-with-civil-government-for-church-corporate-status-church-property-ownership/>
- [Spurious rationale for church incorporation: to hold property](https://jeraldfinney.com/2012/12/10/spurious-rationale-for-incorporating-to-hold-property/) (Longer analysis) at <https://jeraldfinney.com/2012/12/10/spurious-rationale-for-incorporating-to-hold-property/>

Links to short teachings on questions important to churches under Christ: [Short Answers to Some Important Questions](https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/) at <https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/>.

Books by Jerald Finney are free online in PDF, online form, and Kindle, and may be ordered. Go to the [free online, PDF and order page for books by Jerald Finney](https://jeraldfinney.com/god-betrayed/order-information/) (<https://jeraldfinney.com/god-betrayed/order-information/>).

PLEASE DO NOT HESITATE TO CONTACT US FOR ANY REASON. YOUR COMMENTS, SUGGESTIONS, ENCOURAGEMENT, AND CONSTRUCTIVE CRITICISM ARE GREATLY APPRECIATED.

For the Glory of God,

Brother Jerald Finney

512-785-8445

E-mail: jerald.finney@sbcglobal.net

4. MORE DETAILED LOG OF MINISTRY ACTIVITIES DURING OCTOBER 2020

_____ **To: Jerald Finney Thu, Oct 1 at 6:53 AM**
Received email thanks (On Sep. 28, 2020, sent initial mailing)

Oct. 1, 2020: Prepared and emailed Oct. 1, 2020 CUC Newsletter.

On Thursday, October 1, 2020, 12:44:22 PM CDT, _____ wrote:

Good afternoon, Sir:

I want to serve Jesus Christ, wholeheartedly, with a church under Christ. The required material on the website has been read, digested, and prayed upon.

I thank the Lord that your ministry exists. We would like help in establishing a common law or a Bible trust for our future meetinghouse.

In Christ alone,

_____ and _____

Jerald Finney jerald.finney@sbcglobal.net To: _____ Fri, Oct 2 at 11:08 AM

Dear Brother,

I will be in contact with you, but my dear brother passed away unexpectedly last night. It may be a few days before I get with you.

For His Glory,

Brother Jerald Finney

_____ **To:Jerald Finney Fri, Oct 2 at 1:24 PM**

Oh sir, our prayers are with your family.
In Him,

Oct. 6: Called. Left VM.

Oct. 13: Received a voice mail stating that Mrs. _____ and her husband have an appointment "to purchase a church." They want a church under Christ and Christ alone. _____ is the husband. He works during the day and "is out in the field." I replied via text asking them to email me with their questions, and that I would reply.

_____ **To:Jerald Finney,ald.finney@sbcglobal.com Tue, Oct 13 at 8:44 PM**

Good evening, Sir:

Our questions are as follows:

How to properly structure our meeting place under the new testament?

My wife and I meet with an atty this Thursday about a church purchase, what precautions should I take?

Where is the questionnaire located? I did not see them.

Any advice would be greatly appreciated. Thank you.

Blessed Regards,

--

Jerald Finney jerald.finney@sbcglobal.net To: _____ Tue, Oct 13 at 9:54 PM

Dear Mr. and Mrs. _____,

I know that society calls a certain type of building a church. However, no building is a church under Christ. Rather, a church is a spiritual organism, the body of Christ; instinct with His life, and heavenly in calling, promise, and destiny. Through the writings of the Apostle Paul, as inspired by the Holy Spirit, we know how and when that church should be built, and what should be its the position, relationships, privileges, and duties. The writings of Paul develop the doctrine of the church. In his letters to seven Gentile churches, the church, the "mystery which from the beginning of the world hath been hid in God (Ephesians 3:9) is fully revealed, and fully instructed as to her unique place in the counsels and purposes of God.

Through Paul alone we know that a church is not an organization but an organism, the body of Christ; instinct with His life, and heavenly in calling, promise, and destiny. Through him alone we know nature, purpose, and form of organization of local churches, and the right conduct of such gatherings.

The New Testament, therefore, gives no instructions on how to structure a meeting place. A meeting place is merely a place where a church meets. As to precautions one should take in buying a building, one must use his common sense. Get an estimate. Have the building inspected. Etc.

I assume that you have not yet planted a church. Had you done so, you should never buy or hold property (including money) in the name of the church. The church should not be a legal entity of any kind. This ministry helps churches organize according to New Testament principles. A church that is so organized can establish a common law (Bible) trust. All property (including money) can be held in the trust estate. The following article gives the very basics of this kind of trust:

[The Church Bible Trust Relationship Explained and How a Church Can Nullify Her Efforts to Remain Under Christ Only](#)

At the bottom of the above linked article are links to other articles which deal with the trust relationship.

If you have a church already going, please let me know. If you have planted a church, do you have a properly ordained pastor? If you have a church (an assembly of born again and properly baptized people, not matter

whether large or small in number) already planted, I will send you an initial mailing - the first step of this ministry in beginning the process of organization. See the following webpage: <https://jeraldfinney.com/posts/need-help/>
God bless you.

For His Glory,
Brother Jerald Finney

_____ **To: Jerald Finney Wed, Oct 14 at 9:53 AM**

Good morning, Sir Finney:

We do have a small church planted currently in our home - equipped with an assembly of an ordained pastor, a minister, an elder, and born-again baptised members - while actively seeking a 60-seater building (an appointment is scheduled already with a realty atty for noon tomorrow, Thursday, October 15, 2020). No legal entity has been established nor purchased yet using the church's name.

We prayed for wisdom and guidance to establish a place of worship that not only pleased our Heavenly Father, but also reflected a place where His cloud of glory and truth would rest upon it. Our desire is to move forward, with your ministry's help, to organize a church using New Testament principles and to establish a common law (Bible) trust.

With His Blessings,

Jerald Finney jerald.finney@sbcglobal.net To: _____ Wed, Oct 14 at 2:12 PM

Dear Mr. and Mrs. _____,

Since you have a church, the next step in getting the help of this ministry is for the pastor to contact me. After talking with him, the next step, if appropriate, is for me to send him an initial mailing. This is covered on the website. See: <https://jeraldfinney.com/posts/need-help/>

I will be leaving tomorrow to go to Fort Worth. My brother's memorial service will be in Dallas on Friday at 9:15 a.m. I may stay down there until Saturday or Sunday to visit with various family members.

If you acquire the property for a meetinghouse, you can transfer it to the trust estate once the trust is established.

God bless.

Brother Jerald Finney

On Wednesday, October 14, 2020, 08:56:07 PM CDT, _____ wrote:

Dear Sir,

I am the pastor reaching out to you to begin paperwork to organize our church and begin the Bible trust. Thank you.

In Christ,

On Wed, Oct 14, 2020, 10:54 PM Jerald Finney <jerald.finney@sbcglobal.net> wrote:

Who is the pastor? Is _____ the pastor?

On Thursday, October 15, 2020, 06:44:09 AM CDT, _____ wrote:

Yes, my wife is the Pastor and my eldest son is a minister.

Jerald Finney jerald.finney@sbcglobal.net To: _____ Thu, Oct 15 at 10:09 AM

Dear Mr. and Mrs. _____,

This ministry requires compliance with essential New Testament church teachings. One of those is that a woman should not be the pastor of a New Testament Church. I am sure that you understand that I cannot dishonor God's guidelines.

For His Glory,

Brother Jerald Finney

Brother Jerald Finney _____ To: jerald.finney@sbcglobal.net Thu, Oct 1 at 10:00 AM

Hello Bro. Jerald,

I am sorry it has been awhile since we last tried to talk, but I was hoping that you might be available for a phone call some time today or this evening? I can make myself available most any time that works for you.

Please let me know at your convenience.

Thank you,

_____ I had sent _____ and the pastor, _____, Questionnaire 1 in July. They returned it. Haven't talked to them since then.

Jerald Finney jerald.finney@sbcglobal.net To: _____ Fri, Oct 2 at 11:18 AM

Dear Brother _____,

I just received the news that my dear brother passed away last night. It may be a few days before I will be able to talk with you. I don't think we ever went over your Questionnaire 1 that you sent. I will be looking forward to talking with you again.

God bless.

For His Glory,

Brother Jerald Finney

Oct. 6: Called Pastor _____.

_____ To: Jerald Finney Fri, Oct 2 at 4:06 AM

Hello Mr. Finney,

How are you? I pray you are fine. God bless you

EJ

Jerald Finney jerald.finney@sbcglobal.net To: _____ Fri, Oct 2 at 11:03 AM

Dear _____,

Doing fine in the Lord. Thanks. Trust you are doing fine. God bless.

Brother Jerald Finney

_____ To: jerald.finney@sbcglobal.net Sat, Oct 3 at 12:14 PM

Dear Bro. Finney,

I have been an advocate against church incorporation and IRS 501(c3) for thirty years and knew that the answer for the ability of a church to do "business" in this would lay somewhere in Common Law. I have read you material and have found it a breath of fresh air and the answer for the true churches of Christ.

I Pastor a very small Baptist church that fully understands (and teaches) the relationship between Christ and His church. We are old school Baptist and hold to the 1644 London Confession of Faith. We have done nothing as an assembly that would create a legal existence for the church. All the monies collected have been in the form of cash and is kept in a locked safe at my residence. We use my residence for our services and all purchases for equipment and services for the assembly I purchase with my personal accounts.

We may soon be coming to a point where we may need to rent a room for our services as we have more people attending our services. We also have [money from offerings] that would be better kept in a bank account than at my home.

I know that setting up a trust now, when the church is very young, has a great advantage over older and larger assemblies. All the members (3) fully agree and understand that the things of Christ These things that are sacred

must be kept from the profane. We have new people coming to our services and I am teaching on the Lord's church. In a matter of a few weeks I will be teaching on the finances of the Lord's church and this will be an excellent opportunity to share with them the process that we have undertaken and the Biblical principles that allow us to operate in this world without taking part in the world system.

Thank you for the work you are doing, I wish all the true churches of Christ understood these principles.

Brotherly,

Pastor _____

_____ Church

Oct. 3: Called Pastor _____. They have several people coming. [He] read the entire Non-profit corporation law and explained to the church the power the state has over the church. He has held this position about 30 years. He tells his folks, "If it's not in the Word of God, we are not going to do it." We talked for a couple of hours.

Jerald Finney gerald.finney@sbcglobal.net To: _____ Mon, Oct 5 at 1:43 PM

Dear Brother _____

I was greatly blessed by your initial email and by talking with you. It is an honor to be of assistance to you.

Attached are:

- The initial letter
- Policies, Procedures, and Guidelines
- Questionnaire 1

Please do not hesitate to contact me for any reason.

God bless.

For His Glory,

Brother Jerald Finney

JERALD C. FINNEY

BAB, HB, BBA, JD

Churches under Christ Ministry (Biblical Law Center)

801 Elgin St.

Amarillo, TX 79118

Phone : (512) 785-8445

E-MAIL: gerald.finney@sbcglobal.net

_____ To: Jerald Finney Mon, Oct 19 at 1:30 PM

Dear Bro. Finney,

I have attached the first questionnaire to this post. Look forward to

hearing from you,

Brotherly,

_____,

_____ Baptist Church

Oct. 19, 2020: Received Completed Q1. Emailed Q2:

Jerald Finney gerald.finney@sbcglobal.net To: _____ Mon, Oct 19 at 3:27 PM

Dear Brother _____,

I have received the completed Q1 and reviewed it. I see no problems with proceeding to the next step: Questionnaire 2 is attached. Would you mind emailing or mailing me a copy of the church *Declaration of the Faith*, ... _____ Baptist Church? I want to make sure that the trust documents, when drafted, do not conflict with anything in that document.

God bless.

For His Glory,

Brother Jerald

_____ **To: Jerald Finny Mon, Oct 19 at 7:20 PM**

Dear Bro Finney,

Thank you again for your work in this area. I have attached a copy of our church faith and practice to this post.
... If you have any questions please let me know.

Brotherly

Oct. 19: Downloaded and filed as _____ BC the document mentioned above.

From: _____ Date: Sun, Oct 4, 2020 at 2:36 PM

Subject: Weblog title "Assistance"

Subject: Assistance

Hi, we are attempting to remove the 501 C 3 status of our church and are seeking assistance.

Thank you _____

Oct. 5: Called Mr. _____. The church used to be a bar. The owner got saved. She told her sister to start a church there. They got a 501(c)(3). The church does not have a pastor. It is a group of them who do a Bible study. Went over some basic Bible principles for a properly ordered church. The property is in the name of the deceased owner of the property. They have no property in the name of the church or the corporate. [T]he sister of the lady who granted her the building, had someone who helped her with the paperwork. They have 2 501(c)(3)'s. We talked a long time. I was greatly blessed.

Oct. 5: Talked with the pastor. The church building is They have a dozen or so families that show up so far. They are just starting to meet. The former pastor incorporated the church. The name is on the church sign. They did not take over the corporation. _____ was there when church started. Right now they have no ordained pastor. One time, he filled out online forms to perform marriages. He declared that he was a pastor: according to guidelines he found on the internet. He wants to organize a church according to Bible principles (non-incorp., etc.). The owner wants the building to be used for a church. They are meeting in the building. They have the responsibility to keep it up, pay the utilities. The owner put it in a foundation so no one can ever buy it or sell it.

They told him that the new church can use the corporation if they want. They have never used it. The former pastor wrote up paper giving him possession of the building as long as used for a church. The paper says the property is owned by a private owner in California, that owner to remain anonymous.

_____ went to church in [name of state] for ___ yrs. That church was "[Name of Church]." The ministry was "[Name of Ministry]." Gifts to the ministry were tax deductible, so it was 501c3. It was a small country church He got called by the Lord to ... reach out to the Amish people. He grew up Amish. The church in _____ laid hands on him and sent him up there to reach out to the Amish, start. He had Bible studies. The pastor of that church only had a couple of people. He felt he could transfer the bldg. over to them. He had no intention of starting a church, but here he is. His view is "plurality of elders." All but one member is out of Amish religion.

He said "You put a lot of work on the website." He has been on it a lot. He had a lot of questions. Talked to him for a long time.

From: _____ Date: Tue, Oct 6, 2020 at 10:36 AM

Subject:

501c3

I would like to receive info about the difference between 501c3 and 508 status. Is there a fee structure if a church was to change?

Jerald Finney gerald.finney@sbcglobal.net To: _____ Tue, Oct 6 at 11:31 AM

Dear Mr. _____,

The following link will take you to the comprehensive answer to your question: [Church Internal Revenue Code § 508\(c\)\(1\)\(A\) Tax Exempt Status](#)

To put it in a nutshell, the only difference is that under 508(c)(1)(A) " **churches**, their integrated auxiliaries, and conventions or associations of churches" are mandatory exceptions to the requirement for filing for federal tax exempt status. To obtain 501(c)(3) status, a church must file form 1023 with the IRS. 508(c)(1)(A) status comes with all the same rules and regulations which come with 501(c)(3). The above article explains.

What do you mean by, "Is there a fee structure if a church was to change?"

Secondly, are you speaking in the church context? If so, to please our Lord, a church should not be under man's law in any way - a church under Christ and Christ alone is under the authority of Christ and Christ alone. An established church (a church which has contracted with a civil government and submitted herself to the authority of another head, to civil government through incorporation, unincorporated associations status, charitable trust status, 501(c)(3) status, 508(c)(1)(A) status, etc.) displeases our Lord. She has committed spiritual fornication.

I hope this helps.

God bless.

Jerald Finney

Oct. 6: [Lady] called. They have an incorporated ministry for 30+ years. At one time it was under the authority of a church, but the church dissolved. The ministry is for counseling/teaching/prayer. All the money they are given goes to Israel, _____, or other like organizations as the Lord leads. They have no employees, salaries, etc. Make no profit. They dissolved the corp., but still have 501c3 and want to get rid of that. Have to pay an accountant \$____/year. Plus, they want to be free to advise on politics/want out from under the 501c3 rules and regulations. We talked for some time. Gave her advice.

Oct. 6: Call with Pastor _____. Discussed Q1. The main problem is that the ministry as a corporate 501c3 entity implicated the church and is out of order Biblically. The prior pastor started this arrangement for various reasons. The ministry is a _____ ministry to reach _____ & dedicated to training and teaching young people now to be _____ for Christ. Has employees, pays salaries, etc. He said the ministry owns the building (the church meets there) and the property is tax exempt under the ministry. I gave him my thoughts on this, and asked for his. He gave me the history of that. It started with the prior pastor. The church did not feel it could run a _____ ministry; the church makes the decisions on how the [ministry] runs. The goal was for it to be separate. The ministry would disciple, etc. The people who go to the academy go to a number of local churches in town as well as to _____ Church. I explained why I have problems both Biblically and Legally. We talked, in love, for some time.

I suggested that the church can continue to operate as a non-legal entity without paperwork. We discussed how offerings were to be made – cash. I explained the problems with writing checks in the name of the church. Talked about check cashing services. I explained that according to my belief about the Bible principles involved, I cannot help with this hybrid, alter-ego situation, even though the state may never bother them, since this is not according

to God's methods. Asked his thoughts on this. He understood my position. I told him to call me anytime for any reason.

From: _____ Date: Wed, Oct 7, 2020 at 9:54 AM Subject: Weblog title "help with 501 C 3"

We are small congregation ... and I am a leader of our small group of believers in JESUS and I was set up on 501 C 3 by a individual that left the ministry in March 2020 and did not complete paperwork. She created 2 State Tax Id for our ministry. I need help to remove both of them the proper way. Thank you _____ My Phone Number _____.

Oct. 7: Called. They got a place that her sister donated. Her sister set them up with 501c3. Etc. Her sister said they have 2 ids. They pay sales tax on everything they buy. Her sister passed in 2019. They have to pay property taxes. Etc.

Now, the pastor is _____. The leadership is _____, and _____ and _____. I told her to have her pastor give me a call. Also went over the ministry procedures for helping churches. Added permission to add her to email list. She enthusiastically said yes.

Oct. 7: Talked for some time to a member of a "church" that had contacted me over a year ago about church organization. That church was not helped because of women leadership in the church. The church has now dissolved and is now a "ministry."

_____ To: Jerald Finney Cc: _____ Thu, Oct 8 at 3:24 PM

Brother Jerald,

Thank you so much for all your efforts. _____ and I are so thankful our Lord has put you in our lives to be a help to His church....

We will wait to proceed as directed until we talk with you. We will also try to get a list of personal and real property to itemize on Appendix A .

...

The above bullet points are the only corrections that I have found.

Thanks again, looking forward to hearing back from you again.

Best Regards,

Jerald Finney gerald.finney@sbcglobal.net To: _____ Thu, Oct 8 at 6:51 PM

Dear Brother _____,

Attached are

We can discuss this when we talk.

God bless.

For His Glory,

Brother Jerald

_____ To: Jerald Finney Cc: _____ Fri, Oct 9 at 12:56 PM

Brother Jerald,

Once we complete appendix A will we be in a position to execute the trust?

Jerald Finney gerald.finney@sbcglobal.net To: _____ Fri, Oct 9 at 4:38 PM

We need to discuss this before proceeding. God bless. Bro. Jerald

To:Jerald Finney Cc: _____ Fri, Oct 9 at 4:50 PM

Brother Jerald,

I have drafted a resolution of the current board of directors. We still need to meet to approve it, but wanted your input first.

Can you please review it for me and see if it will meet the requirements of sec _____ Nonprofit Religious Corporation Code.

I will also be drafting a corporation dissolution resolution, which I know we are not ready for yet.

Best Regards,

Oct. 12: Conference call with Bro _____ and Pastor _____. We discussed the next steps in moving from corporate church status to church under Christ status.

On Monday, October 12, 2020, 06:27:11 PM CDT, _____ wrote:

<https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/publications/dissolving.pdf>

Best Regards,

On Tuesday, October 13, 2020, 10:07:51 PM CDT, Jerald Finney <jerald.finney@sbcglobal.net> wrote:

Dear Pastor _____ and Brother _____, When I got back into the office today today, I had a lot of texts, emails, and voicemails to attend to. I just finished that, so I have not had time to review the General Guide for Dissolution. If I can't get to it tomorrow, I may not be able to do so until Thursday. I will look at it as soon as I can. God bless you. Brother Jerald

Jerald Finney jerald.finney@sbcglobal.net To: _____ Wed, Oct 14 at 4:12 PM

Dear Pastor _____ and Brother _____,

As you know, the Guide states on page 2:

"A nonprofit corporation holds its assets in trust for the specific purposes and activities stated in the organization's articles of incorporation. Any transfer of remaining assets inconsistent with the organization's stated purpose may be subject to objections by the Attorney General. Your request for a dissolution waiver of objections must be mailed to the Attorney General's Registry of Charitable Trusts and must contain the following information:"

Also, as you know, your Articles of Incorporation state that the property "upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for religious purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code."

Thus, *upon dissolution* of the corporation, it is clear what is required. We can talk about this more in the next few days. I am leaving tomorrow. My brother's memorial will be in Dallas TX at 9:15 a.m. on Friday and I am leaving tomorrow. I may not be back until Saturday or Sunday in that I have family down there to visit.

God bless.

Brother Jerald

To:Jerald Finney Cc: _____ Wed, Oct 14 at 4:34 PM

Thank you so much sir. We really appreciate your thoughtful study and help!

Sincerely, _____

Oct. 9: Call from Bro. _____, _____ Baptist Church. He has been told the church is incorporated and 501c3, but has noting but bylaw document. Church planted in 1962. They received a certified letter from the appraisal district that they need to submit an application for a property tax exemption. They are asking for their by-laws because they need to know if they have a dissolution clause in the by-laws. I told him that such a clause is required by state law in order for the property to qualify for property tax exemption. He was concerned that the by-laws also include beliefs concerning matters such as race, marriage, ... which are no longer in line with "public policy." I discussed the state of public policy concerning what society labels as "sexual orientation," same sex marriage, sodomy briefly with him and pointed out, as he already knew, that this is one good reason for churches getting serious about organizing outside of state law. By the way, a church can establish a trust relationship with property outside state law and the trustee of the trust estate (not the church) can apply for property tax exemption for property used exclusively for religious purposes.

I also discussed with him what he can do, and how, should they deny the exemption. Etc. I sent him links to some TX Secretary of State phone number and web pages where he can begin to look for state records for the corporate papers on file with the state. Told him to feel free to call me at any time.

On Friday, October 9, 2020, 08:19:24 PM CDT, _____ wrote:

Mr. Finney

Good evening,

I am reaching out because after learning about 501 c3 churches My husband and I are struggling to find a church in our area that is not aligned and tainted in such a way. We live in the greater Kansas City area of Missouri. I was hoping you might be able to help point us in the right direction or lead us to someone who could. I am so grateful for your mission.

With kindest regards,

Jerald Finney gerald.finney@sbcglobal.net To: Ryann Sewell Tue, Oct 13 at 10:32 PM

Dear _____

Forgive me for taking this long to get back with you. I lost a dear loved one and set aside some things for a while.

I regret that I know of no such church in the Kansas City area of Missouri. I will put your inquiry into the November 1 newsletter.

Let me know if you want to be put on the ministry mailing list.

Do not hesitate to contact me anytime for any reason.

God bless.

Brother Jerald Finney

Oct. 12: Call from Pastor _____ who moved from California to North Carolina. He has pastored a church in California which, under his leadership, established a common law trust and was under the authority of the Lord Jesus Christ alone and is in the process of planting such a church in NC.

Jerald Finney gerald.finney@sbcglobal.net To: _____ Mon, Oct 12 at 5:21 PM [NOTE. This was sent in response to an email from _____. His bank had sent him a letter wanting to know about he grantor.]

Dear _____,
The trustor [grantor] is _____ Church.
Sincerely,
Jerald Finney

Jerald Finney gerald.finney@sbcglobal.net To: _____ Mon, Oct 12 at 7:27 PM

Short essay explaining the Bible Trust Relationship:

[The Church Bible Trust Relationship Explained and How a Church Can Nullify Her Efforts to Remain Under Christ Only](#)

God bless.
Jerald

On Tuesday, October 13, 2020, 02:29:15 PM CDT, _____ wrote:

Thank you again Mr. Finney. I have read the Articles. However, I really need guidance on the other fields of the bank form.

I would greatly appreciate if you could please verify the following:

1. Name of Grantor: True Gospel Christian Church
2. If trust is irrevocable, does Grantor have retained interest? YES or NO
2. SSN: N/A
3. Type of Govt ID: N/A
4. Date of Birth: Would this be the creation date of our church?
5. Date of Death: N/A
6. Address: I'm concluding this would be our church's address
7. Citizenship (US Citizen): YES or NO

I would like to speak with you in the near future to see what adjustments we may need to make to our Declaration of Trust docs. I sent that over to you last year.

Thanks,

Jerald Finney gerald.finney@sbcglobal.net To: _____ Wed, Oct 14 at 3:12 PM

Dear _____,

...

I am leaving tomorrow to go the Fort Worth for a Friday morning memorial service for my brother. I will be there a day or two, visiting with family.

Because of that, I will not be able to get with you on this until next week. Please email me again Sunday or Monday and remind me of that.

I am attaching another initial mailing. In order to properly give you counsel in this matter, I ask you to fill out Questionnaire 1. Attached are

- Initial letter
- Policies, Procedures, and Guidelines
- Questionnaire 1

The initial letter is the same as the one sent you in February, just re-dated. The Policies doc has been improved and the Questionnaire has additional questions. So please disregard the prior documents sent you. Please read the material carefully. Answer and return Questionnaire 1. Include the completed Questionnaire 1 with your email Sunday or Monday. I mention this, not with anger, but to simply point out that I am spending considerable time redoing what I did in February. If you had worked with me then, things would have been ordered and dealing with the bank would have been much easier.

I have reviewed all emails you sent recently and do not find one in which you attached the form the bank wants you to fill out. Please resend that. I file all emails in email files, but do not find it. If I inadvertently deleted it, I apologize, but I do not think I did.

The sample documents I sent you in February should not be filled in and executed. Should the new documents be drafted, I planned to go over them after working with you to make sure everything was tailored for your situation.

God bless,
Brother Jerald

Jerald Finney gerald.finney@sbcglobal.net To: _____ Mon, Oct 19 at 2:03 PM

Dear _____,

I am just now getting back to ministry work after being in Dallas for my brother's memorial service for a few days.

The information I asked you to study gave you the answer to your initial question: The grantor (trustor) is the church. The church established the trust relationship.

The church established a revocable trust as opposed to an irrevocable trust. That is one reason for the new documents. An irrevocable trust is much to be preferred from both a Bible viewpoint and secular viewpoint. The revised documents take care of that and many other matters.

Other than letting you know that the trustor (grantor) is the church, I cannot advise you on filling out the form the bank wants you to fill out without having a copy. I would be glad to go over the form if you wish.

Did you receive the initial mailing which I resent to you on October 14? If so, I must have a completed Questionnaire 1 before helping you with new trust documents.

God bless.

For His Glory,
Brother Jerald Finney

JERALD C. FINNEY

BAB, HB, BBA, JD

801 Elgin St.

Amarillo, TX 79118

Churches under Christ Ministry

Phone : (512) 785-8445

E-MAIL: gerald.finney@sbcglobal.net

Jerald Finney gerald.finney@sbcglobal.net To: _____ Mon, Oct 19 at 9:15 PM

Dear _____,

Your trust is revocable.

The church is Grantor # 1 and the only grantor.

The church has no government identification that I know of; therefore, no Identification ID #.

Date of birth would be date the church was planted.

Address: probably the address of the meetinghouse, but this needs to be explained on the form.

Phone: The pastor's phone no. with that explanation.

_____ To: 'Jerald Finney' Wed, Oct 21 at 1:14 PM

Hello

Mr.

Finney,

Please see attached containing my responses to the questionnaire. I look forward to working with you to move this forward.

Thanks,

Jerald Finney gerald.finney@sbcglobal.net To: _____ Wed, Oct 21 at 2:30 PM

Dear Bro. _____,

I have received and reviewed your Q1. No problems presented there, but we need to talk a few minutes before I send Q2. I will be leaving for about an hour, then will be here until about 6 pm Central Time (7 your time, I think) when I will get ready for and go to our Wed. night church prayer meeting.

Thanks and God bless.

For His Glory,
Jerald

102320 Talked to Bro. _____. Next step is to send him Q2.

Jerald Finney gerald.finney@sbcglobal.net To: _____ Fri, Oct 23 at 6:01 PM

Dear Bro. _____,
Questionnaire 2 is attached. God bless.
Bro. Jerald

From: _____ Date: Tue, Oct 13, 2020 at 2:50 PM Subject: Weblog

Subject: 508 non profit church

Hello there, my in laws have a minstry that target r trying to make into the 508 instead of the 501c3 so they can get donations and be able to write them off and also have freedom of speech and religion. They r having some issues even getting a bank acct right now with everything going on but how can I assure them the 508 is legitimate and that their donors can indeed write off their donations? Please advise. I trust Mark Taylor and I know he recommends u

Jerald Finney gerald.finney@sbcglobal.net To: _____ Oct 13 at 7:34 PM

Dear Ms. _____,

I am pasting a link below which explains why church 501(c)(1)(A) status puts a church under the same rules and regulations that come with 501(c)(3). That is the first issue your inquiry raises.

The second issue raised is that 508(c)(1)(A) is for churches only, not for "ministries." The article linked to below links to both 501(c)(3) and 508(c)(1)(A) and relevant IRS Regulations so that you can go directly to those sources.

The third issue raised is that tax exempt status under 501(c)(3) and 508(c)(1)(A) are not the only way to subject an organization to the authority of civil government and forfeit freedom of speech and religion. For example, by incorporating, an organization submits to the authority of civil government for many purposes. The Bible prescription: God ordained that the church to do his work in this age of grace and that all ministries of believers should be under the authority of a local New Testament ordered church under Christ alone.

The article on 501(c)(1)(A) link: [Church Internal Revenue Code § 508\(c\)\(1\)\(A\) Tax Exempt Status](#)

God bless as you seek to do all things in the order laid out in the Word of God.

For His Glory,
Brother Jerald Finney

Oct. 13: New voicemail from +_____: My name is _____. ... my parents have a Ministry ____ and I have a few questions. If you can give me a call at _____. It's about the 501 c 3 versus a 508 fee may have the fiber receive, but they're having issues. So, I'd appreciate if you can call me back you were recommended by my wife. Thank you.

Oct. 13: I replied to the above voicemail via text message as follows: **Jerald Finney** <gerald.finney@gmail.com>
Please send your email address to gerald.finney@sbcglobal.net and I will reply with an answer and with a link to an essay which explains 508c1A status. Also, let me know in your email if you would like to be on the ministry mailing list. After you have studied the essay, email me if you have further questions. It may be that such inquiries, if any, may require that I send you additional study materials, or that we talk. God bless. Also, in your initial email, include your info and questions that were in your text.

On Thursday, October 15, 2020, 02:49:14 PM CDT, _____ wrote:

Hi, I'm wondering about home congregations and non 501 churches in the Amarillo area.

Thank you, _____

To: _____ Mon, Oct 19 at 6:34 PM

I know of only one non-incorporated, non-501c3 church in Amarillo. It is Charity Baptist Tabernacle.

God bless.

Brother Jerald Finney

Oct. 21: Call from _____. He was a missionary to England, but now planting a church in North Carolina. Sending church is _____ Baptist Church in [state]. Brand new church—no property, bank account, etc. Church to start in February.

Sent initial mailing to Bro _____ & added him to email list (Friends 3).

_____ To:jerald.finney@sbcglobal.net Mon, Oct 19 at 11:44 AM

Dear Mr. Finney,

Thank you so much for your dedicating to truly serving our Lord and Savior Jesus Christ. I am part of a 501(c)3 ministry and we know we need to exit it and set up in accordance with God's laws. I do have some questions like what do we do with assets, etc. Can you point me in the right direction about exiting and how to run new ministry? I seems pretty clear would should not incorporate and run it as individuals. But I would like to talk with someone if that is possible.

Thank you so much.

Jerald Finney jerald.finney@sbcglobal.net To: _____ Mon, Oct 19 at 3:58 PM

Dear Ms. _____,

This ministry helps *churches* who wish to operate under Christ and Christ alone. All the ministry does is based upon Bible principles and commandments.

That said, the only institution God ordained to do His works in this age of grace is the Church, made up of local assemblies under Christ alone. According to the Bible, every ministry or work for God is to be under the authority of a local church. Of course, people have free will. Believers can adopt methods inconsistent with New Testament principles.

I realize that there are only a small remnant of churches in America who have remained true to Christ. Most are heretical, many are apostate. Thus, when a believer is called to do a work for God, it is many times almost impossible to find a church under which that work can proceed and remain true to Bible principles.

Should you wish to discuss this more, please feel free to give me a call.

For His Glory,

Brother Jerald Finney

512-785-8445

Oct. 22: VM from _____. Also, emailed me about getting part of a ministry out of 501c3. Called her. She looked at her articles of inc., which give the rules for 501c3. Their only assets are a bank account. They rent a meetinghouse. They disciple people for the Lord. The only assets are chairs, and a few other items of personal property. She said the Lord told them, when starting to incorporate and 501c3 the ministry, "Don't incorporate and get 501c3 for

this church." So they called it a ministry, not a church. We talked for quite a while about how the ministry helps "churches" and related matters. **Added to list on 102320 (Friends3).**

Oct. 22: Call from _____. Called me last month. I returned his call twice and left VMs. He apologized and said his parents live with him and things had gotten hectic. Called about church 501c3 status. Called him back. He is a senior pastor, only pastor of a small congregation. When they started out, he was advised to incorp. & get 501c3. They are in Ill. They have a bank account, a property (___ acres with a building and a parsonage given them by a church that went under). According to the by-laws the assets of the corp. are to be distributed to another "church." The prior church transferred the property to them, and they were incorp. & 501c3. We talked for some time. **Added to list on 102320 (Friends3).**

Jerald Finney gerald.finney@sbcglobal.net To: _____ Fri, Oct 23 at 8:43 PM

Dear Bro. _____,

It was a blessing to talk with you today. The link below is to the homepage of the Churches under Christ Ministry website: [Churches under Christ: Church organization according to Bible doctrine and the First Amendment](#)

God bless you and yours.

Brother Jerald Finney

Oct. 22: VM from _____. Called him back. His name _____. Listening to Mark Taylor. Saw my name on his site. He got an EIN. His ministry name is registered to his home address. He paid to get an EIN assigned to his ministry. He does not know if he got incorporated. He & his wife started the ministry. He said he will send all the paperwork he did.

Jerald Finney gerald.finney@sbcglobal.net To: _____ Fri, Oct 23 at 8:55 PM

Dear _____,

It was a blessing talking with you earlier today. I have added you to the ministry mailing list. I will not inundate you with emails, and never ask you for money.

The following is the link to the ministry website homepage. [Churches under Christ: Church organization according to Bible doctrine and the First Amendment](#)

God bless you and yours.

For His Glory,

Brother Jerald Finney

Oct. 23: VM from _____. She got number from BLC website. Called her back. She & her husband are interested in establishing "the covenant." They are opening a church. She hosts a ... a ministry program to [a country and a continent named]. The ministry is 501c3. They are opening a discipleship group; they are the body of Christ, a spiritual ministry. They are not going to have an organized church. She has a seminary degree, and her husband has been to seminary. They want to set it up as a NT church. The seminary taught her to incorporate 501c3. She knew something was wrong while in seminary. She contended with her professors about this. They lease a building in her husband's name. They have no bank account. They closed the ministry bank account. Everything connected with that ministry was closed. Still have 501c3 status.

They have a new name: _____ Church.... So far, they have used personal funds to . pay the lease.

She said the seminaries are populating robots. She had tremendous insights into many matters. We talked for a long time. She said the ministry is an answer to the prayers of her and her husband. Sent them links to some website essays. **Added to list on 102320 (Friends3).**

Jerald Finney gerald.finney@sbcglobal.net To: _____ Fri, Oct 23 at 4:05 PM

I praise the Lord for the blessing of talking with you today.

Here are some links:

508(C)(1)(A) Status:

- [Church Internal Revenue Code § 508\(c\)\(1\)\(A\) Tax Exempt Status](#)
- [What God Has Committed to Man's Trust: "Ye cannot serve God and mammon": Steward or Trustee?](#)

God bless.

For His Glory,

Brother Jerald Finney

_____ To: Jerald Finney Sat, Oct 24 at 9:13 AM

Jerald,

I can't tell you how much our conversation meant. My husband and I will be reading all the material this week.

You are an answer to prayer!

Blessings,

Oct. 27: Published [Church Property Ownership: Another Lane Excuse for Contracting with Civil Government for Church Corporate Status](#)

On Tuesday, October 27, 2020, 08:50:41 PM CDT, _____ wrote:

Dear , Bro. Jerald.

This is bro. _____, trustee of _____ Baptist Church Trust.

...

Jerald Finney gerald.finney@sbcglobal.net To: _____ Tue, Oct 27 at 9:58 PM

Dear Brother _____,

Yes, I will work with you on that. Remember, the property must not be bought by the church. It must be bought by the trustee in the name of the trust. The name of the new owner on the deed will be the trust. It is very important to work with the county tax office or assessor in advance. Do not buy the property before getting with the assessor.

As I recall, Massachusetts law requires the exemption for property held in trust and used exclusively for "religious purposes." I will try to revisit Massachusetts law tomorrow.

We will need to talk about this soon.

God bless.

For His Glory,

Brother Jerald

On Wednesday, October 28, 2020, 08:17:44 AM CDT, _____ wrote:

Thank you.

We will talk about that.

God bless.

Jerald Finney gerald.finney@sbcglobal.net To: _____ Thu, Oct 29 at 1:06 PM

Dear Brother _____,

When would be a good time for you to discuss this over the phone? Here are a couple of questions:

1. Has the property been purchased already and deeded with the trust as owner?
2. Did you discuss this with the property tax assessor before purchasing the property (if the property has been deeded to the trust)?

I am reviewing Massachusetts law and the application at this time.

God bless.

Brother Jerald

Jerald Finney gerald.finney@sbcglobal.net To: _____ Thu, Oct 29 at 2:18 PM

Dear Bro. _____,

The form you sent is not applicable for a church, according to Massachusetts law. As explained on page 4 of TAXPAYER'S GUIDE TO LOCAL PROPERTY TAX EXEMPTIONS RELIGIOUS and CHARITABLE ORGANIZATIONS Clauses 3, 10,11 <https://www.mass.gov/files/documents/2017/09/25/religiousandcharitableorg.pdf> [WHICH IS COPIED AND PASTED BELOW]: "EXEMPTION APPLICATIONS Religious Organizations: A religious organization does not have to file any specific application form to establish exempt status for a house of worship or parsonage. If it is claiming exemption for the first time, or for property not previously exempt as a house of worship or parsonage, it should contact the assessors' office and provide the information needed to establish exempt status and have the property removed from the tax rolls. If a tax bill is issued for the property in any fiscal year, however, the organization must apply on or before the due date for abatement applications for that fiscal year in order for the assessors to grant the exemption. Abatement applications are due the same day as the first installment payment of the actual, not preliminary, tax bill for the fiscal year. Applications may be made using State Tax Form 128 (abatement application)."

Of course, the trust property is not property of "a religious organization." The property is held in trust for the owner, the Lord Jesus Christ, and is to be used "for religious purposes only. This is in line with Massachusetts state law [See below for copy and past of the complete relevant sections] which says:

Massachusetts General Laws, Part I, Title IX, Chapter 59, Section 5. (M.G.L. c. 59, § 5)

Section 5: Property; exemptions

Section 5. The following property shall be exempt from taxation and the date of determination as to age, ownership or other qualifying factors required by any clause shall be July 1 of each year unless another meaning is clearly apparent from the context;

...

[Third applies to a charitable organization]:

Third, Personal property of a **charitable organization**, which term, as used in this clause, shall mean (1) a literary, benevolent, charitable or scientific institution or temperance society incorporated in the commonwealth, and (2) a trust for literary, benevolent, charitable, scientific or temperance purposes if it is established by a declaration of trust executed in the commonwealth or all its trustees are appointed by a court or courts in the commonwealth and if its principal literary, benevolent, charitable, scientific or temperance purposes are solely carried out within the commonwealth or its literary, benevolent, charitable, scientific or temperance purposes are principally and usually carried out within the commonwealth; and real estate owned by or held in trust for a charitable organization and occupied by it or its officers for the purposes for which it is organized or by another charitable organization or organizations or its or their officers for the purposes of such other charitable organization or

organizations; and real estate purchased by a charitable organization with the purpose of removal thereto, until such removal, but not for more than two years after such purchase; provided, however, that:—

...

[Tenth and Eleventh apply to the trust property]

Tenth, Personal property owned by or held in trust within the commonwealth for religious organizations, whether or not incorporated, if the principal or income is used or appropriated for religious, benevolent or charitable purposes.

...

Eleventh, Notwithstanding the provisions of any other general or special law to the contrary, houses of religious worship owned by, or held in trust for the use of, any religious organization, and the pews and furniture and each parsonage so owned, or held in irrevocable trust, for the exclusive benefit of the religious organizations, and including the official residences occupied by district superintendents of the United Methodist Church and the Christian and Missionary Alliance and of the Church of the Nazarene, and by district executives of the Southern New England District of the Assemblies of God, Inc., Unitarian–Universalist Churches and the Baptist General Conference of New England, and the official residence occupied by the president of the New England Synod of the Lutheran Church in America, Inc., and the official residence occupied by a person who has been designated by the congregation of a Hebrew Synagogue or Temple as the rabbi thereof, but such exemption shall not, except as herein provided, extend to any portion of any such house of religious worship appropriated for purposes other than religious worship or instruction. The occasional or incidental use of such property by an organization exempt from taxation under the provisions of 26 USC Sec. 501(c)(3) of the Federal Internal Revenue Code shall not be deemed to be an appropriation for purposes other than religious worship or instruction.

Massachusetts Law:

Massachusetts General Laws, Part I, Title IX, Chapter 59, Section 5. (M.G.L. c. 59, § 5)

<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter59/Section5>

<https://malegislature.gov/laws/generallaws/parti/titleix/chapter59/section5>

Section 5: Property; exemptions

Section 5. The following property shall be exempt from taxation and the date of determination as to age, ownership or other qualifying factors required by any clause shall be July 1 of each year unless another meaning is clearly apparent from the context; provided, however, that any person who receives an exemption pursuant to clause Seventeenth, Seventeenth C, Seventeenth C1/2, Seventeenth D, Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E, Twenty-second F, Twenty-second G, Thirty-seventh, Thirty-seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C1/2, Forty-second, Forty-third, Fifty-sixth or Fifty-seventh shall not receive an exemption on the same property pursuant to any other provision of this section, except clause Eighteenth or Forty-fifth.

...

[Third applies to a charitable organization]:

Third, Personal property of a **charitable organization**, which term, as used in this clause, shall mean (1) a literary, benevolent, charitable or scientific institution or temperance society incorporated in the commonwealth, and (2) a trust for literary, benevolent, charitable, scientific or temperance purposes if it is established by a declaration of trust executed in the commonwealth or all its trustees are appointed by a court or courts in the commonwealth

and if its principal literary, benevolent, charitable, scientific or temperance purposes are solely carried out within the commonwealth or its literary, benevolent, charitable, scientific or temperance purposes are principally and usually carried out within the commonwealth; and real estate owned by or held in trust for a charitable organization and occupied by it or its officers for the purposes for which it is organized or by another charitable organization or organizations or its or their officers for the purposes of such other charitable organization or organizations; and real estate purchased by a charitable organization with the purpose of removal thereto, until such removal, but not for more than two years after such purchase; provided, however, that:—

...

[Tenth and Eleventh apply to the trust property]

Tenth, Personal property owned by or held in trust within the commonwealth for religious organizations, whether or not incorporated, if the principal or income is used or appropriated for religious, benevolent or charitable purposes.

...

Eleventh, Notwithstanding the provisions of any other general or special law to the contrary, houses of religious worship owned by, or held in trust for the use of, any religious organization, and the pews and furniture and each parsonage so owned, or held in irrevocable trust, for the exclusive benefit of the religious organizations, and including the official residences occupied by district superintendents of the United Methodist Church and the Christian and Missionary Alliance and of the Church of the Nazarene, and by district executives of the Southern New England District of the Assemblies of God, Inc., Unitarian–Universalist Churches and the Baptist General Conference of New England, and the official residence occupied by the president of the New England Synod of the Lutheran Church in America, Inc., and the official residence occupied by a person who has been designated by the congregation of a Hebrew Synagogue or Temple as the rabbi thereof, but such exemption shall not, except as herein provided, extend to any portion of any such house of religious worship appropriated for purposes other than religious worship or instruction. The occasional or incidental use of such property by an organization exempt from taxation under the provisions of 26 USC Sec. 501(c)(3) of the Federal Internal Revenue Code shall not be deemed to be an appropriation for purposes other than religious worship or instruction.

...

TAXPAYER’S GUIDE TO LOCAL PROPERTY TAX EXEMPTIONS RELIGIOUS and CHARITABLE ORGANIZATIONS Clauses 3, 10, 11 <https://www.mass.gov/files/documents/2017/09/25/religiousandcharitableorg.pdf>

Downloaded in same file as this doc as “GuideToReligiousCharitableExemptions’

From page 4: EXEMPTION APPLICATIONS Religious Organizations A religious organization does not have to file any specific application form to establish exempt status for a house of worship or parsonage. If it is claiming exemption for the first time, or for property not previously exempt as a house of worship or parsonage, it should contact the assessors’ office and provide the information needed to establish exempt status and have the property removed from the tax rolls. If a tax bill is issued for the property in any fiscal year, however, the organization must apply on or before the due date for abatement applications for that fiscal year in order for the assessors to grant the exemption. Abatement applications are due the same day as the first installment payment of the actual, not preliminary, tax bill for the fiscal year. Applications may be made using State Tax Form 128 (abatement application).

The form 3abc is for charitable organizations, not for property held in trust for church use (Religious organizations)

From page 5: Charitable Organizations A charitable organization claiming exemption for the first time for any property, or a parcel of real property not previously exempt, must apply to the assessors. Once an exemption is established for that property, no further application is required, provided there is no change in ownership, occupancy or other eligibility criteria. If a tax bill is issued for any property in any fiscal year, however, the organization must apply on or before the due date for abatement applications for that year in order for the assessors to grant the exemption. Abatement applications are due the same day as the first installment payment of the actual, not preliminary, tax bill for the fiscal year. Applications may be made using State Tax Form 1-B-3 (charitable exemption application) or 128 (abatement application). The organization must also provide whatever supporting information is reasonably required to establish eligibility. This information may include, but is not limited to: Articles of incorporation, charter or declaration of trust. Organization by-laws. Identification of officers, directors or trustees. Description of charitable activities. Description of the use of the property, including use by all lessees or other occupants. Some assessors may review applications and supporting documentation before tax bills are issued and make a preliminary determination of your organization's eligibility for exemption. Payment of Tax Filing an exemption application does not stay the collection of the tax. Your organization may have to pay the tax when due in order to preserve its right to appeal the assessors' disposition of its application. (See APPEALS). Failure to pay the tax may also subject your organization to interest and collection costs. To avoid additional charges, collection action or loss of appeal rights, the tax should be paid when due. If the exemption is granted, a refund will be made. Action on Application to Assessors The assessors have three months (unless extended by written consent of your organization) to act on the application. The assessors must send a notice within 10 days of their decision. If the assessors do not act within the three month (or extended) period, your application is deemed denied